

Denise Juneau, Superintendent  
 Office of Public Instruction  
 Division of Special Education  
 PO Box 20251  
 Helena, MT 59620-2501

**INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)**

**\*\*PRELIMINARY Maintenance of Effort Report\*\***

(MOE for State FY 2018 IDEA Part B Applications)

Expenditure Comparison using the Trustees' Reports for State FYs 2015 and 2016

Per-Student Calculated on the Child Count taken the First Monday of October

Local Funds using State Allowable Cost Payments for State FYs 2015 and 2016

Allowable Reduction for State FY 2017 Calculated using Part B Allocations for State FYs 2016 and 2017

**PRIME APPLICANT: 1199 Ronan Elem 24 Lake**

**State and Local Funds**

APPLICANT TOTALS

Fiscal Years	Child Count	Expenditures - State and Local Funds	Total IDEA Part B Allocations	Total Allocations Excluding Supplemental Flow-Through
2015	157.00	1,136,746	348,448	346,645
2016	179.00	1,175,354	349,524	347,518
2017	0.00	0	367,320	365,207

**1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?**

Subtract state and local expenditures for FY 2015 from state and local expenditures for FY 2016 38,609

Is the Expenditure Difference greater than or equal to zero? YES

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2.)

**2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF ALLOWABLE REDUCTION FOR FY 2016**

Is the Expenditure Difference less than or equal to the Allowable Reduction? N/A

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 AND 2 GO TO STEP 3.)

**3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?**

To find the per-student amount, divide the expenditure for state and local expenditures by the child count for each fiscal year.

Per-Student amount for FY 2015 7,240

Per-Student amount for FY 2016 6,566

Is the per-student amount for FY 2016 greater than or equal to the per-student amount for 2015? NO

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS, LOOK AT LOCAL FUNDS.)

**Approved Exception for FY 2016**

**Did the Applicant Maintain Effort with an approved Exception?**

Expenditure Difference calculated in Step 1, above 38,609

Allowable Reduction for expenditures (50% of the increase in Part B Funding for FY) 2016 472

Total Approved Exception and Allowable Reduction for expenditures 472

Does the Total Approved Exception offset the Expenditure Difference? YES

(IF YES, APPLICANT MAINTAINED EFFORT. IF NO APPLICANT DID NOT MAINTAIN EFFORT.)

Expenditure Comparison using the Trustees' Reports for State FYs 2015 and 2016  
Per-Student Calculated on the Child Count taken the First Monday of October  
Local Funds using State Allowable Cost Payments for State FYs 2015 and 2016  
Allowable Reduction for State FY 2017 Calculated using Part B Allocations for State FYs 2016 and 2017

**PRIME APPLICANT: 1199 Ronan Elem 24 Lake**

**Local Funds**

APPLICANT TOTALS

Fiscal Years	Child Count	Expenditures - State / Local Funds	State Allowable Cost Funds	Local Fund Expenditures
2015	157.00	1,136,746	423,651	713,094
2016	179.00	1,175,354	383,815	791,539

**1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?**

Subtract local expenditures for FY 2015 from state and local expenditures for FY 2016 78,445  
Is the Expenditure Difference greater than or equal to zero?  
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2.) YES

**2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF ALLOWABLE REDUCTION FOR FY 2016**

Is the Expenditure Difference less than or equal to the Allowable Reduction? N/A  
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 AND 2 GO TO STEP 3.)

**3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?**

To find the per-student amount, divide the expenditure amount by the child count total for each fiscal year.  
Per-Student amount for FY 2015 4,542  
Per-Student amount for FY 2016 4,422  
Is the per-student amount for FY 2016 greater than or equal to the per-student amount for 2015? NO  
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS, LOOK AT LOCAL FUNDS.)

**Approved Exception for FY 2016**

**Did the Applicant Maintain Effort with an approved Exception?**  
Expenditure Difference calculated in Step 1, above 78,445  
Allowable Reduction for expenditures (50% of the increase in Part B Funding for FY) 2016 472  
Total Approved Exception and Allowable Reduction for expenditures 472  
Does the Total Approved Exception offset the Expenditure Difference? YES  
(IF YES, APPLICANT MAINTAINED EFFORT. IF NO APPLICANT DID NOT MAINTAIN EFFORT.)

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INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)

**Expenditures For Special Education by Line Item**

State and Local Expenditures using Trustees Reports for Fiscal Years 2015 and 2016

**PRIME APPLICANT: Ronan Elem 1199**

**Ronan Elem 1199**

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for the School Fiscal Year 2017 by this amount: 7144.00

For FY 2017, an applicant may treat as state and local funds 50% of the amount of Part B funds it is eligible to receive that exceeds the amount it was eligible to receive under Part B for the previous fiscal year. The 50% is calculated by comparing the total allocations for FY 2016 and FY 2017 excluding supplemental flow-through funds. The above information informs the applicant of the amount it may reduce its level of expenditures for the current fiscal year. This is for informational purposes only and is NOT used in the calculation of MOE. [20 USC 1413(a)(2)(C)(i)]

	2015Value	2016Value
01 General Fund		
280 Special Education - Local and State		
1XXX Instruction		
1XX Personal Services - Salaries	447281.49	374660.29
2XX Personal Services - Employee Benefits	55515.37	46302.16
3XX Purchased Professional and Technical Services	70.00	0.00
5XX Other Purchased Services	0.00	15.24
6XX Supplies and Materials	75.83	165.57
810 Dues and Fees	0.00	525.00
21XX Support Services - Students		
1XX Personal Services - Salaries	176528.80	172194.53
2XX Personal Services - Employee Benefits	14880.43	18907.25
24XX Support Services - School Administration		
1XX Personal Services - Salaries	42597.45	43518.96
2XX Personal Services - Employee Benefits	7621.77	8211.29
3XX Purchased Professional and Technical Services	530.00	675.00
810 Dues and Fees	277.50	180.00
27XX Student Transportation Services		
1XX Personal Services - Salaries	0.00	343.48
2XX Personal Services - Employee Benefits	0.00	2.07
10 Transportation Fund		
280 Special Education - Local and State		
27XX Student Transportation Services		
1XX Personal Services - Salaries	23928.49	24164.05
2XX Personal Services - Employee Benefits	1116.80	1977.85
13 Tuition Fund		
280 Special Education - Local and State		

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**Expenditures For Special Education by Line Item**

1XXX	Instruction		
1XX	Personal Services - Salaries	0.00	55052.46
2XX	Personal Services - Employee Benefits	0.00	8169.06
21XX	Support Services - Students		
1XX	Personal Services - Salaries	0.00	2831.60
2XX	Personal Services - Employee Benefits	0.00	297.40
14	Retirement Fund		
280	Special Education - Local and State		
1XXX	Instruction		
2XX	Personal Services - Employee Benefits	72776.31	84725.85
21XX	Support Services - Students		
2XX	Personal Services - Employee Benefits	28060.21	28002.97
24XX	Support Services - School Administration		
2XX	Personal Services - Employee Benefits	6880.33	7058.21
27XX	Student Transportation Services		
2XX	Personal Services - Employee Benefits	3659.08	3823.43
District/Coop Totals		881799.86	881803.72

**Ronan H S 1200**

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for the School Fiscal Year 2017 by this amount:	1700.50
For FY 2017, an applicant may treat as state and local funds 50% of the amount of Part B funds it is eligible to receive that exceeds the amount it was eligible to receive under Part B for the previous fiscal year. The 50% is calculated by comparing the total allocations for FY 2016 and FY 2017 excluding supplemental flow-through funds. The above information informs the applicant of the amount it may reduce its level of expenditures for the current fiscal year. This is for informational purposes only and is NOT used in the calculation of MOE. [20 USC 1413(a)(2)(C)(i)]	
	2015Value      2016Value

01	General Fund		
280	Special Education - Local and State		
1XXX	Instruction		
1XX	Personal Services - Salaries	148427.44	135240.19
2XX	Personal Services - Employee Benefits	16947.79	12810.22
810	Dues and Fees	0.00	175.00
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	42597.46	43518.94
2XX	Personal Services - Employee Benefits	7622.04	8211.63
810	Dues and Fees	262.50	180.00
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	0.00	13163.03
2XX	Personal Services - Employee Benefits	0.00	3024.12

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**Expenditures For Special Education by Line Item**

10	Transportation Fund		
280	Special Education - Local and State		
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	7960.56	8248.00
2XX	Personal Services - Employee Benefits	372.26	701.65
13	Tuition Fund		
280	Special Education - Local and State		
1XXX	Instruction		
1XX	Personal Services - Salaries	0.00	28390.08
2XX	Personal Services - Employee Benefits	0.00	1236.05
21XX	Support Services - Students		
1XX	Personal Services - Salaries	0.00	962.04
2XX	Personal Services - Employee Benefits	0.00	77.36
14	Retirement Fund		
280	Special Education - Local and State		
1XXX	Instruction		
2XX	Personal Services - Employee Benefits	22655.01	26041.37
21XX	Support Services - Students		
2XX	Personal Services - Employee Benefits	0.00	131.46
24XX	Support Services - School Administration		
2XX	Personal Services - Employee Benefits	6880.39	7058.33
27XX	Student Transportation Services		
2XX	Personal Services - Employee Benefits	1220.28	4381.17
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	District/Coop Totals	254945.73	293550.64
	Applicant Totals	1136745.59	1175354.36